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the points of practice relating to trials, judgments, executions and appeals under the New York procedure.

That this new edition of Rumsey's Practice will be purchased by a large number of practitioners in the State of New York is entirely probable; that they will find it, on many occasions, a time-saving instrument is true; but it is not a work of great value, and it is not one to be recommended to students.

NEW YORK BAR EXAMINATION QUESTIONS AND ANSWERS. Joseph Jacobs and Louis Appleborne. New York: The Banks Law Publishing Company. 1903. pp. 371.

The volume assumes to be nothing more than a compilation of questions which have been propounded by the examining committee of New York State during the past seven years, together with what the editors deem to be the correct answers. These answers are amplified by brief statements of the reasons and fortified by excerpts from pertinent statutes and decisions to which references are made. The reviewer, who has not been compelled to take the examinations for admission to the bar annually for the past seven years, but who does dimly recall the secrecy and sanctity with which the examiners were wont to enshroud the examination, cannot help wondering how the editors secured the questions. The book is nothing more nor less than a cram book, but as a cram book it is somewhat better than the average. Its editors seem to recognize the wisdom of ignoring details and treating the fundamentals with all the fulness compatible with the compass of the one small volume. Superimposed upon a law-school training and a knowledge of leading cases on the various subjects treated it should be a very useful aid in the review preparatory to taking the examinations for admission to our local bar. To one without such a preliminary training the book would be a delusion and a snare. The citations bear evidence of having been made with care and the excerpts appear to have been judiciously selected and pruned.

WHERE AND HOW? A HANDBOOK OF INCORPORATION. By John S. Parker. New York: The Brown-Green Company. 1903. pp. 164.

This is a useful compendium of the corporation laws of New York, New Jersey, Maine, Delaware, West Virginia, South Dakota, and Massachusetts, containing in compact and convenient form much information needed to determine the two important questions for practicing lawyers, namely, where to incorporate, and how to incorporate. It is divided into four parts: The first part contains a statement and comparison of the laws of the states above mentioned. The second part contains a table showing at a glance the amount of organization taxes and fees and annual franchise or license taxes payable in those states. The third part treats briefly of the subject of the taxation of business corporations in New York, and the fourth part treats in a similar manner of the formation and management of business corporations.

The book in general is characterized by accuracy and clearness, and we know of no better hand book covering precisely this field.